

STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.01

SECTION 680: CODE LISTING - SOURCE CODES

Definitions

Codes

0001 Business Taxes

to

0029 Includes general excise and other sales and use taxes imposed upon the sale or consumption of goods and/or services based on gross volume.

0031 Income Taxes

to

0049 Taxes measured by net income, that is, gross income less certain deductions permitted by law.

0051 Inheritance and Estate Taxes

to

0059 Taxes imposed upon the transfer of property at death or gifts made in contemplation of death.

0061 Unemployment Compensation Taxes

to

0069 Taxes imposed upon employers, under the Hawaii Employment Security Law, based on payrolls.

0071 Property Taxes on Other Than Assessed Valuation

to

0079 Direct taxes which are assessed and levied on a valuation other than that used for general property taxes.

0081 General Property Taxes

to

0089 Taxes levied on an assessed valuation of real and personal property.

STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.02

SECTION 680: CODE LISTING - SOURCE CODES (cont'd.)

Definitions

Codes

0091 Penalties and Interest on Delinquent Taxes

to

0099 Amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment.

0101 Business Licenses and Permits

to

0219 This group of accounts includes revenue from businesses and occupations which, by statute, must be licensed or granted permits before doing business in the State of Hawaii. (Note: Receipts of initial examination and registration fees are classified under the Charges for Current Services grouping.)

0221 Non-Business Licenses and Permits

to

0249 This group of accounts includes revenue from non-business licenses and permits levied according to benefits presumably conferred by the license or permit.

0251 Rents and Royalties

to

0279 Revenue derived from State property not used for departmental purposes. Charges for this type of income may be based on the usage of the property for a specific time without reference to other factors, the monopolistic usage of the property, and income from the property.

0281 Interest Earned

to

0359 Revenue derived from the investment and use, by others, of the State's capital. (Note: This classification does not include interest on delinquent taxes and other delinquent accounts; such revenue are classified under the Taxes and the Charges for Current Services groupings, respectively.)

July 1, 1977

STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.03

SECTION 680: CODE LISTING - SOURCE CODES

Definitions

Codes

0361 Federal Grants-in-Aid

to

0620 Contributions received from the federal government to aid the State in carrying out its programs.

0621 Grants from Counties and Other Local Units

to

0669 Contributions made by the counties and other local public units to the State government for specific purposes.

0671 Donations and Contributions

to

0709 Includes bequests and other donations of cash or assets contributed by private or public sources for general governmental activities. In the case of fixed asset contributions, this account is credited only if the assets are subsequently converted into cash within the fiscal year received.

0711 Escheats and Unclaimed Moneys

to

0729 Includes real and personal property which have been returned to the State where such properties have been unclaimed or are without legal heirs. In the case of real property, the proceeds from the sale of such property are credited to this classification.

0731 Investment Gains

to

0739 Includes gain on sale of U.S. Treasury Bills, bonds, stocks, real properties, and other such investments. Does not include gain on sale of fixed assets.

0741 Court Costs, Fees, and Charges

to

0764 Includes revenue from court costs and fees in civil cases, sale of reports and publications issued by the courts, and other court charges. (Note: Court fines and forfeits are not included in this classification.)

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 680.04

SECTION 680: CODE LISTING - SOURCE CODES (cont'd.)
Definitions

Codes

0765	Recording of Legal Instruments
to	
0779	Revenues derived from the operations of the Conveyances Division of the Department of Land and Natural Resources.
0781	All Other (General Government)
to	
0839	All other revenue incidental to the operations of the staff agencies falling under the General Government category of the Charges for Current Services grouping.
0841	Correction
to	
0855	Revenues from the sale of goods and services by correctional institutions, including receipts from the U.S. Government for the care of federal and military prisoners.
0856	Professional and Vocational Licensing
to	
0914	Examination and registration fees imposed upon those requiring licenses to practice in the State of Hawaii. (Note: This account is credited with initial fees only - fees for renewal of such licenses are credited under the Licenses and Permits grouping.)
0915	Regulatory Protection
to	
0959	Fees regulating the application and registration of businesses, and other such regulatory fees.

July 1, 1977

STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.05

SECTION 680: CODE LISTING - SOURCE CODES
Definitions

Codes

0961 All Other (Public Safety)

to

0989 All other charges for current services relating to public safety activities.

0991 Highways

to

0999 Revenues received by the Division of Highways, Department of Transportation, for miscellaneous sales and other charges for current services.

1001 Agriculture

to

1019 Fees derived from the imposition of regulatory measures relating to the quality and handling of commodities, etc., for which the Department of Agriculture is responsible.

1021 Land and Water Resources

to

1039 Charges for current services relating to the development and conservation of natural resources, other than Forestry and Fish and Game, for which the Department of Land and Natural Resources is responsible.

1041 Forestry

to

1059 Charges for current sales and services relating to the Forestry and Wildlife Division of the Department of Land and Natural Resources.

STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.06

SECTION 680: CODE LISTING - SOURCE CODES
Definitions

Codes

- 1061 Fish and Game
to
1079 Charges for current sales and services relating to the Aquatic Resources Division of the Department of Land and Natural Resources.
- 1080 Business and Economic Development
to
1099 Revenue generated by the Department of Business and Economic Development for charges for current sales and services relating to the development and conservation of natural resources.
- 1101 Health Statistics
to
1109 Charges for current services rendered by the Research and Statistics Office of the Department of Health.
- 1111 Health Inspection Fees
to
1129 Charges for current services rendered by the Environmental Health Division of the Department of Health.
- 1131 All Other (Conservation of Health)
to
1149 All other charges for current services rendered by the Department Health, not otherwise classified.
- 1151 Special Hospitals
to
1179 Includes receipts for the support and care of non-indigent patients and miscellaneous sales of the specialized hospitals coming under the administration of the Department of Health.

March 1, 1988

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 680.07

SECTION 680: CODE LISTING - SOURCE CODES
Definitions

Codes

- 1180 General Hospitals
to
1189 Includes receipts for the support and care of indigent patients and other income for services rendered by the State-operated general hospitals.
- 1191 Social Welfare Services
to
1192 Includes revenues derived from public assistance and care to dependents and handicapped persons.
- 1195 Hawaii Housing Authority
to
1199 Includes fees and other charges for current services relating to the operations of the Hawaii Housing Authority.
- 1201 University of Hawaii
to
1229 Includes tuition, fees, and other charges for current services rendered by the University of Hawaii.
- 1231 Department of Education
to
1279 Includes tuition, fees, and other charges for current services rendered by the Department of Education.
- 1281 Public Library Service
to
1289 Charges for current services relating to the operations of the public libraries.

STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.08

SECTION 680: CODE LISTING - SOURCE CODES (cont'd.)

Definitions

Codes

- 1291 Public Archives
to
1299 Charges for current services relating to the operations of the
Archives Division of the Department of Accounting and General Services.
- 1301 Land and Natural Resources
to
1309 Charges for current services relating to the operations of
recreational facilities coming under the administration of the
Department of Land and Natural Resources.
- 1311 University of Hawaii
to
1319 Charges for current services relating to the operations of
recreational facilities coming under the administration of the
University of Hawaii.
- 1320 Budget and Finance
to
1329 Charges for current services relating to the operations of
recreational facilities coming under the administration of the
Department of Budget and Finance.
- 1331 Employees' Retirement System
to
1339 Charges for current services rendered by the Employees'
Retirement System.
- 1341 Hawaiian Home Lands
to
1349 Revenues derived from the management and disposition of Hawaiian
Home Lands.

July 1, 1977

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 680.09

SECTION 680: CODE LISTING - SOURCE CODES (cont'd.)
Definitions

Codes

1351	Agriculture - (Farm Loan Program)
to	
1359	Miscellaneous income from the Farm Loan Program, not otherwise classified.
1361	Undistributed
to	
1369	Miscellaneous revenue not classified elsewhere under the Charges for Current Services grouping.
1371	Special Assessments and Special Charges
to	
1399	Receipts of expenditure reimbursements where there is no direct relationship between the amounts received and expenditures made.
1401	Division of Harbors
to	
1449	Charges for current services relating to the operations of the Division of Harbors, Department of Transportation.
1451	Division of Airports
to	
1499	Charges for current services relating to the operations of the Division of Airports, Department of Transportation.
1501	Foreign-Trade Zone Revenue
to	
1519	Revenue derived from the operations of the Foreign-Trade Zone No. 9.

July 1, 1977

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 680.10

SECTION 680: CODE LISTING - SOURCE CODES
Definitions

Codes

1530 Hawaii Housing Authority Revenue
to
1539 Revenue derived from the operations of the Hawaii Housing Authority.

1541 Fines
to
1570 Includes moneys derived from fines imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty.

1571 Forfeits
to
1589 Revenue derived from the loss of the right to deposits held by the State as performance guarantees.

1590 Penalties
to
1599 Revenue derived from penalties of any sort, except those levied on delinquent taxes. (Note: Refer to the Taxes grouping for penalties on delinquent taxes.)

1601 Borrowings
to
1629 Receipts of bond issues and other loans and advances.

1631 For Other Civil Divisions
to
1639 Receipts collected for other governmental units.

1641 Disposition of Investments
to
1649 Receipts recovering the cost or other carrying value of investments sold or otherwise disposed of.

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code Page 680.11

SECTION 680: CODE LISTING - SOURCE CODES
Definitions

Codes

1651 For Objects of Private Trust
to
1789 Monies collected and held by the State government as trustee or agent.

1791 Repayment of Loans and Advances
to
1899 Monies collected as repayments of principal on general obligation bonds and other loans and advances.

1901 From Decrease of Storehouse Supplies
to
1919 Receipts from the sales of items originally purchased for resale.

1921 Counterbalancing Receipts
to
1939 Includes receipts from interest on investments purchased and receipts of accrued interest on bonds sold which are offset by counterbalancing payments.

1941 Refunds and Reimbursements
to
1959 Includes all refunds and reimbursements for the tax reserve fund and other refunds and reimbursements.

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STATE OF HAWAII

Accounting Manual

Volume I

Part 600: Uniform Accounting Code

Page 680.12

SECTION 680: CODE LISTING - SOURCE CODES
Definitions

Codes

- 1965 Clearance Accounts
to
1969 Receipts of temporary or indeterminate nature which are cleared to other accounts at a later date.
- 1971 Temporary Loans and Repayments
to
1979 Includes receipts of temporary loans from other funds and of repayments of temporary loans to other funds.
- 1981 Residual Equity Transfers
to
1989 Includes non-recurring or non-routine transfers of equity between statutory funds.
- 1991 Operating Transfers
to
1999 Includes all other interfund transfers -- e.g., legally authorized transfers from a statutory fund receiving revenue to the statutory fund through which the resources are to be expended.